



Internal Displacement
Solutions Fund

CONSOLIDATED ANNUAL FINANCIAL REPORT of the Administrative Agent

Leaving No One Behind - The Internal Displacement Solutions Fund

for the period 1 August to 31 December 2023

UN Multi-Partner Trust Fund Office
United Nations Development Programme
GATEWAY: <https://mptf.undp.org>

May 2024



United Nations
MPTF Office



DEFINITIONS

Allocation/Total Approved Budget

Amount approved by the Steering Committee for a project/programme. The total approved budget represents the cumulative amount of allocations approved by the Steering Committee.

Approved Project/Programme

A project/programme including budget, etc., that is approved by the Steering Committee for fund allocation purposes.

Contributor Commitment

Amount(s) committed by a contributor to a Fund in a signed donor agreement with the UNDP Multi-Partner Trust Fund Office (MPTF Office), in its capacity as the Administrative Agent. A commitment may be paid or pending payment.

Contributor Deposit

Cash deposit received by the MPTF Office for the Fund from a contributor in accordance with a signed donor agreement.

Delivery Rate

The percentage of funds that have been utilized, calculated by comparing expenditures reported by a Participating Organization and Non-UN Organization against the 'net funded amount'. This does not include expense commitments by Participating Organizations.

Donor Agreement

Standard Administrative Arrangement and/or European Commission contribution agreement between contributor/donor and MPTF Office.

Net Funded Amount

Amount transferred to a Participating Organization less any refunds transferred back to the MPTF Office by a Participating Organization.

Participating Organization

A UN Organization or other inter-governmental Organization that is a partner in a Fund, as represented by signing a Memorandum of Understanding (MOU) with the MPTF Office for a particular Fund.

Project Expenditure

The sum of expenses and/or expenditure reported by all Participating Organizations for a Fund irrespective of which basis of accounting each Participating Organization follows for donor reporting.

Project Financial Closure

A project or programme is considered financially closed when all financial obligations of an operationally completed project or programme have been settled, and no further financial charges may be incurred. MPTF Office will report a project financially closed once the financial report(s) has been received and any balance of funds refunded.

Project Operational Closure

A project or programme is deemed operationally closed once all activities funded for Participating Organization(s) have been concluded, and the Steering Committee has approved the final narrative report.

Project Start Date

Project/ Joint programme start date as per the programmatic document.

US Dollar Amount

The financial data in the report is recorded in US Dollars.

Transferred Funds

Funds transferred to Participating Organizations by the Administrative Agent in accordance with the Steering Committee's request.



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INTRODUCTION

This Consolidated Annual Financial Report of the **Leaving No One Behind - The Internal Displacement Solutions Fund** is prepared by the United Nations Development Programme (UNDP) Multi-Partner Trust Fund Office (MPTF Office) in fulfillment of its obligations as Administrative Agent, as per the terms of Reference (TOR), the Memorandum of Understanding (MOU) signed between the UNDP MPTF Office and the Participating Organizations, and the donor agreement signed with contributors/donors.

The MPTF Office, as Administrative Agent, is responsible for concluding an MOU with Participating Organizations and donor agreements with contributors/donors. It receives, administers and manages contributions,

and disburses these funds to the Participating Organizations. The Administrative Agent prepares and submits annual consolidated financial reports, as well as regular financial statements, for transmission to stakeholders.

This consolidated financial report covers the period 1 August to 31 December 2023 and provides financial data on progress made in the implementation of projects of the **Leaving No One Behind - The Internal Displacement Solutions Fund**. It is posted on the MPTF Office GATEWAY (<https://mptf.undp.org/fund/ids00>).



2023 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the **Leaving No One Behind - The Internal Displacement Solutions Fund** using the pass-through funding modality as of 31 December 2023. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address:

<https://mptf.undp.org/fund/ids00>.

1. SOURCES AND USES OF FUNDS

As of 31 December 2023, 2 contributors deposited US\$ 6,968,469 and US\$ 42,545 was earned in interest.

The cumulative source of funds was US\$ 7,011,013.

Of this amount, no fund has been transferred to Participating Organization. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 69,685. Table 1 provides an overview of the overall sources, uses, and balance of the **Leaving No One Behind - The Internal Displacement Solutions Fund** as of 31 December 2023.

Table 1 Financial Overview, as of 31 December 2023 (in US Dollars)

	Prior Years up to 31 Dec 2022	Financial Year Jan-Dec 2023	Total
Sources of Funds			
Contributions from donors	-	6,968,469	6,968,469
Sub-total Contributions	-	6,968,469	6,968,469
Fund Interest and Investment Income Earned	-	42,545	42,545
Total: Sources of Funds	-	7,011,013	7,011,013
Use of Funds			
Administrative Agent Fees	-	69,685	69,685
Bank Charges	-	57	57
Total: Uses of Funds	-	69,741	69,741
Change in Fund cash balance with Administrative Agent	-	6,941,272	6,941,272
Closing Fund balance (31 December)	-	6,941,272	6,941,272



2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this fund as of 31 December 2023.

The **Leaving No One Behind - The Internal Displacement Solutions Fund** is currently being financed by 2 contributors, as listed in the table below.

The table includes financial commitments made by the contributors through signed Standard Administrative Agreements with an anticipated deposit date as per the schedule of payments by 31 December 2023 and deposits received by the same date. It does not include commitments that were made to the fund beyond 2023.

Table 2. Contributions, as of 31 December 2023 (in US Dollars)

Contributors*	Total Commitments	Total Deposits
Government of Norway	4,691,884	4,691,884
Government of Switzerland	2,276,585	2,276,585
Grand Total	6,968,469	6,968,469

* Government of Germany: agreement signed in 2023; funds to be received in January 2024.



3. INTEREST EARNED

Interest income is earned in two ways: 1) on the balance of funds held by the Administrative Agent (Fund earned interest), and 2) on the balance of funds held by the Participating Organizations (Agency earned interest) where their Financial Regulations and Rules allow return of interest to the AA.

As of 31 December **2023**, Fund earned interest amounts to US\$ **42,545**.

No interest was received from Participating Organizations, bringing the cumulative interest received to US\$ **42,545**. Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2023 (in US Dollars)

Interest Earned	Prior Years up to 31-Dec-2022	Financial Year Jan-Dec-2023	Total
Administrative Agent			
Fund Interest and Investment Income Earned	-	42,545	42,545
Total: Fund Interest Earned	-	42,545	42,545
Participating Organization			
Total: Agency Interest Earned	-	-	-
Grand Total	-	42,545	42,545



4. TRANSFER OF FUNDS

Allocations to Participating Organizations are approved by the Steering Committee and disbursed by the Administrative Agent. As of 31 December 2023, the AA has not been requested to make any transfers to Participating Organizations.



5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported are submitted as certified financial information by the Headquarters of the Participating Organizations. These were consolidated by the MPTF Office.

Joint programme/ project expenditures are incurred and monitored by each Participating Organization, and are reported to the Administrative Agent as per the agreed upon categories for inter-agency harmonized reporting. The expenditures are reported via the MPTF Office's online expenditure reporting tool. The 2023 expenditure data has been posted on the MPTF Office GATEWAY at <https://mptf.undp.org/fund/ids00>.

EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2023, no fund was net funded to Participating Organizations.

Table 5. Net Funded Amount and Reported Expenditures by Participating Organization, as of 31 December 2023 (in US Dollars)

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years up to 31-Dec-2022	Financial Year Jan-Dec-2023	Cumulative	
FAO	706,000	-	-	-	-	-
IOM	5,303,445	-	-	-	-	-
OCHA	110,210	-	-	-	-	-
UNCDF	227,462	-	-	-	-	-
UNDP	4,828,382	-	-	-	-	-
UNFPA	250,000	-	-	-	-	-
UNHABITAT	1,995,601	-	-	-	-	-
UNHCR	3,782,753	-	-	-	-	-
UNICEF	931,300	-	-	-	-	-
UNMAS	75,000	-	-	-	-	-
Grand Total	18,210,153	-	-	-	-	-

*The expenditures reported represent payments made against obligations made by PUNOs prior to the operational closure of projects



6. COST RECOVERY

Cost recovery policies for the Fund are guided by the applicable provisions of the Terms of Reference, the MOU concluded between the Administrative Agent and Participating Organizations, and the SAAs concluded between the Administrative Agent and Contributors, based on rates approved by UNDG.

The policies in place, as of 31 December 2023, were as follows:

- **The Administrative Agent (AA) fee:** 1% is charged at the time of contributor deposit and covers services provided on that contribution for the entire duration of the Fund. Cumulatively, as of 31 December 2023, US\$ **69,685** has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** A general cost that cannot be directly related to any particular programme or activity of the Participating Organizations. Participating Organizations may charge 7% indirect costs based on UNSDG policy, establishing an indirect cost rate as a percentage of the programmable costs for interagency pass-through pool funds. In the current reporting period no indirect cost was deducted by Participating Organizations.

8. DIRECT COSTS

The Fund governance mechanism may approve an allocation to a Participating Organization to cover costs associated with Fund coordination covering overall coordination, and fund level reviews and evaluations. These allocations are referred to as 'direct costs'. Cumulatively, as of 31 December 2023, no Direct Cost has been charged.

7. ACCOUNTABILITY AND TRANSPARENCY

In order to effectively provide fund administration services and facilitate monitoring and reporting to the UN system and its partners, the MPTF Office has developed a public website, the MPTF Office Gateway (<https://mptf.undp.org>). Refreshed daily from an internal enterprise resource planning system, the MPTF Office Gateway has become a standard setter for providing transparent and accountable trust fund administration services.

The Gateway provides financial information including: contributor commitments and deposits, approved programme budgets, transfers to and expenditures reported by Participating Organizations, interest income and other expenses. In addition, the Gateway provides an overview of the MPTF Office portfolio and extensive information on individual Funds, including their purpose, governance structure and key documents. By providing easy access to the growing number of narrative and financial reports, as well as related project documents, the Gateway collects and preserves important institutional knowledge and facilitates knowledge sharing and management among UN Organizations and their development partners, thereby contributing to UN coherence and development effectiveness.



**Leaving No One Behind - The Internal
Displacement Solutions Fund**
Annex to Financial Report



Annex. EXPENDITURE BY PROJECT GROUPED BY COUNTRY

Annex displays the net funded amounts, expenditures reported and the financial delivery rates by Country by project/
joint programme and Participating Organization

Table Annex. Expenditure by Project, grouped by Country

Country / Project No. and Project Title	Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Central African Republic (the)					
00140600	Supporting National Leadership on Durable Solutions and Promoting Local Integration, Voluntary Return, and Social Cohesion in the Central African Republic	IOM	631,250	-	-
00140600	Supporting National Leadership on Durable Solutions and Promoting Local Integration, Voluntary Return, and Social Cohesion in the Central African Republic	UNDP	906,250	-	-
00140600	Supporting National Leadership on Durable Solutions and Promoting Local Integration, Voluntary Return, and Social Cohesion in the Central African Republic	UNHCR	631,144	-	-
00140600	Supporting National Leadership on Durable Solutions and Promoting Local Integration, Voluntary Return, and Social Cohesion in the Central African Republic	UNICEF	631,300	-	-
Central African Republic (the): Total			2,799,944	-	-
Colombia					
00140616	Roadmap to Durable Solutions: Strengthening the Government of Colombia in the implementation of the Durable Solutions Strategy	IOM	763,542	-	-
00140616	Roadmap to Durable Solutions: Strengthening the Government of Colombia in the implementation of the Durable Solutions Strategy	UNDP	754,171	-	-
00140616	Roadmap to Durable Solutions: Strengthening the Government of Colombia in the implementation of the Durable Solutions Strategy	UNHABITAT	300,553	-	-
00140616	Roadmap to Durable Solutions: Strengthening the Government of Colombia in the implementation of the Durable Solutions Strategy	UNHCR	481,734	-	-
Colombia: Total			2,300,000	-	-
Ethiopia					
00140620	IDS Fund for Ethiopia	IOM	550,810	-	-
00140620	IDS Fund for Ethiopia	UNDP	515,850	-	-
00140620	IDS Fund for Ethiopia	UNHABITAT	370,880	-	-
00140620	IDS Fund for Ethiopia	UNHCR	462,460	-	-
Ethiopia: Total			1,900,000	-	-
Global and Interregional					
00140607	Internal Displacement Solution	OCHA	110,210	-	-
Global and Interregional: Total			110,210	-	-



Iraq						
00140668	Strengthening IDP referral systems to improve the management of internally displaced persons referral systems in Iraq	IOM	325,000	-	-	-
00140668	Strengthening IDP referral systems to improve the management of internally displaced persons referral systems in Iraq	UNHABITAT	175,000	-	-	-
Iraq: Total			499,999	-	-	-
Mozambique						
00140603	Enabling durable solutions Mozambique through a joint approach	IOM	425,000	-	-	-
00140603	Enabling durable solutions Mozambique through a joint approach	UNFPA	250,000	-	-	-
00140603	Enabling durable solutions Mozambique through a joint approach	UNHABITAT	270,000	-	-	-
00140603	Enabling durable solutions Mozambique through a joint approach	UNHCR	555,000	-	-	-
Mozambique: Total			1,500,000	-	-	-
Nigeria						
00140634	Strengthening Nigerian government capacities at the federal, state and local levels in pursuit of durable solutions in the Northeast and the Middle Belt	FAO	100,000	-	-	-
00140634	Strengthening Nigerian government capacities at the federal, state and local levels in pursuit of durable solutions in the Northeast and the Middle Belt	IOM	610,000	-	-	-
00140634	Strengthening Nigerian government capacities at the federal, state and local levels in pursuit of durable solutions in the Northeast and the Middle Belt	UNDP	805,000	-	-	-
00140634	Strengthening Nigerian government capacities at the federal, state and local levels in pursuit of durable solutions in the Northeast and the Middle Belt	UNHCR	610,000	-	-	-
00140634	Strengthening Nigerian government capacities at the federal, state and local levels in pursuit of durable solutions in the Northeast and the Middle Belt	UNICEF	300,000	-	-	-
00140634	Strengthening Nigerian government capacities at the federal, state and local levels in pursuit of durable solutions in the Northeast and the Middle Belt	UNMAS	75,000	-	-	-
Nigeria: Total			2,500,000	-	-	-
Somalia						
00140621	Asaaska Fikir (Basis of Thought)	IOM	851,844	-	-	-
00140621	Asaaska Fikir (Basis of Thought)	UNCDF	227,462	-	-	-
00140621	Asaaska Fikir (Basis of Thought)	UNDP	747,111	-	-	-
00140621	Asaaska Fikir (Basis of Thought)	UNHABITAT	879,168	-	-	-
00140621	Asaaska Fikir (Basis of Thought)	UNHCR	294,415	-	-	-
Somalia: Total			3,000,000	-	-	-



Vanuatu						
00140617	Durable Solutions to IDP in Vanuatu	IOM	448,000	-	-	-
00140617	Durable Solutions to IDP in Vanuatu	UNDP	352,000	-	-	-
Vanuatu: Total			800,000	-	-	r
Yemen						
00140630	Area-based programmes for durable development solutions to displacement in Aden, Marib, Taiz, and Lahj: Building local capacity and experience to implement Yemen's 2013 National Policy on IDPs	FAO	606,000	-	-	-
00140630	Area-based programmes for durable development solutions to displacement in Aden, Marib, Taiz, and Lahj: Building local capacity and experience to implement Yemen's 2013 National Policy on IDPs	IOM	698,000	-	-	-
00140630	Area-based programmes for durable development solutions to displacement in Aden, Marib, Taiz, and Lahj: Building local capacity and experience to implement Yemen's 2013 National Policy on IDPs	UNDP	748,000	-	-	-
00140630	Area-based programmes for durable development solutions to displacement in Aden, Marib, Taiz, and Lahj: Building local capacity and experience to implement Yemen's 2013 National Policy on IDPs	UNHCR	748,000	-	-	-
Yemen: Total			2,800,000	-	-	
Grand Total			18,210,153	-	-	



Contributors



Government of
Norway



Government of
Switzerland



Government of
Germany